

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF AUSTIN

SCOTT COUNTY, INDIANA

January 1, 2019 to December 31, 2020



FILED
10/21/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Christopher Fugate	01-01-19 to 12-31-21
Mayor	Dillo Bush Roger Hawkins	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President of the Board of Public Works and Safety	Dillo Bush Roger Hawkins	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President Pro Tempore of the Common Council	Brandon White Jimmy Turner	01-01-19 to 12-31-19 01-01-20 to 12-31-21
Superintendent of Wastewater Utility	Howard Watts	01-01-19 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF AUSTIN, SCOTT COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Austin (City), which comprises the financial position and results of operations for the period of January 1, 2019 to December 31, 2020, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the City prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2019 to December 31, 2020.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2019 to December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 14, 2021

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the City. The financial statement and notes are presented as intended by the City.

CITY OF AUSTIN
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments		Cash and Investments		Cash and Investments		
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
GENERAL	\$ 362,939	\$ 944,459	\$ 961,103	\$ 346,295	\$ 1,011,847	\$ 953,191	\$ 404,951
MOTOR VEHICLE HIGHWAY	73,297	92,735	127,258	38,774	94,295	99,349	33,720
LOCAL ROAD AND STREET	19,166	42,690	30,999	30,857	41,380	31,004	41,233
MVH RESTRICTED	-	92,431	-	92,431	81,519	113,074	60,876
SANITATION	73,811	317,435	314,378	76,868	351,669	360,036	68,501
PARK & RECREATION	10,086	19,335	14,755	14,666	22,050	19,392	17,324
RAINY DAY FUND	66,699	68,245	51,528	83,416	104,316	107,526	80,206
CUMULATIVE CAPITAL IMPROV	5,987	9,813	9,244	6,556	9,313	11,106	4,763
CUMULATIVE CAPITAL DEV.	28,263	23,004	33,000	18,267	23,813	31,872	10,208
TIF BOND & INTEREST	71,792	-	-	71,792	-	-	71,792
TIF	473,234	1,079,753	419,091	1,133,896	600,652	534,138	1,200,410
POLICE PENSION	8,490	55,238	24,640	39,088	57,230	51,098	45,220
CARES ACT TEMP TAKER REQUEST 2	-	-	-	-	5,831	5,831	-
CARES ACT SUPPLES REQUEST 3	-	-	-	-	4,200	4,200	-
CARES PS PAYROLL REQUEST #6	-	-	-	-	108,095	108,095	-
CARES PS PAYROLL REQUEST #5	-	-	-	-	6,563	6,563	-
CARES PS PAYROLL REQUEST #7	-	-	-	-	8,784	8,784	-
POLICE ACTIVITY FUND	6,074	522	3,509	3,087	1	1,000	2,088
DONATIONS	3,500	10,978	13,979	499	-	499	-
LOCAL LAW ENFORCEMENT	103	8,254	6,981	1,376	6,008	2,619	4,765
GRANT	816	-	-	816	-	-	816
PLANNING GRANT/STRM WAT	3,400	-	-	3,400	-	-	3,400
CROSSING GUARD	4,975	-	4,975	-	-	-	-
MANAUGH PARK	2,384	300	75	2,609	300	80	2,829
TIF DEBT SERVICE	441,210	-	-	441,210	-	-	441,210
CHRISTIE ESTATE/MANAUGH	39,011	118	1,933	37,196	10	4,827	32,379
PILOA	19,668	42,400	21,480	40,588	42,400	31,664	51,324
AUSTIN RENTAL PROPERTY	1,134	-	-	1,134	-	-	1,134
LEVY EXCESS FUND	5	-	-	5	-	-	5
LIT PUBLIC SAFETY FUND	145,101	292,758	246,181	191,678	392,568	397,260	186,986
DONATIONS POLICE DEPARTMENT	-	1,999	-	1,999	300	-	2,299
DONATIONS POLICE RESERVES	-	1,104	-	1,104	1,060	-	2,164
DONATIONS POLICE RESERVE AWARDS BANQUET	-	145	-	145	-	145	-

CITY OF AUSTIN
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
USDA POLICE CRUISER GRANT	-	21,253	-	21,253	50,000	71,253	-
RAILROAD GRADE CROSSING GRANT	-	-	-	-	12,750	12,750	-
COMMUNITY CROSSINGS GRANT	-	-	-	-	850,232	850,232	-
LOCAL ROAD & BRIDGE MATCHING GRANT	17,566	-	-	17,566	-	17,566	-
BLIGHT ELIMINATION GRANT ROUND 3	21,350	33,445	41,845	12,950	-	12,950	-
BLIGHT ELIMINATION GRANT	10,070	-	6,500	3,570	-	3,570	-
PAYROLL - NET	-	806,969	819,277	(12,308)	958,156	945,848	-
PAYROLL 941	-	238,144	241,422	(3,278)	254,004	250,726	-
PAYROLL IDOR (STATE & COUNTY)	-	62,521	62,521	-	68,097	59,562	8,535
PAYROLL CIVIL PERF/INPRS	1	103,794	105,092	(1,297)	109,636	108,339	-
PAYROLL POLICE PERF/INPRS	-	79,411	80,859	(1,448)	96,628	95,118	62
PAYROLL - AFLAC	14	10,372	10,300	86	9,836	9,722	200
PAYROLL ALWAYS CARE DENTAL	344	4,062	4,387	19	5,014	5,019	14
PAYROLL ANTHEM BCBS	1,762	20,388	22,086	64	20,032	20,025	71
PAYROLL - AVESIS (FIDELITY SEC INS)	78	895	964	9	1,104	1,000	113
PAYROLL - GRANGE LIFE INS	-	3,020	3,020	-	2,737	2,695	42
PAYROLL - HSA/EMPLOYEE PD 125	5	420	400	25	1,325	1,325	25
PAYROLL - LIBERTY NATIONAL	-	3,628	3,626	2	5,102	5,099	5
PAYROLL CHILD SUPPORT	-	7,109	7,239	(130)	6,996	6,866	-
PAYROLL - 457 PLAN HOOSIER START	-	16,397	16,680	(283)	19,570	19,287	-
PAYROLL - JOSEPH M BLACK	-	1,793	1,836	(43)	2,263	2,220	-
PAYROLL FUND	704	26	29	701	3	260	444
CASH OPERATING SEWER	577,877	1,850,232	2,102,332	325,777	1,676,041	1,736,317	265,501
SEWER SINKING	88	275,375	275,375	88	272,775	272,775	88
SEWER PROJECT	-	193,894	78,081	115,813	559,012	674,825	-
IMPROVEMENT-SEWER	10,058	30,000	-	40,058	30,000	-	70,058
SEWER DEBT RESERVE	277,744	-	-	277,744	-	-	277,744
Totals	\$ 2,778,806	\$ 6,866,864	\$ 6,168,980	\$ 3,476,690	\$ 7,985,517	\$ 8,068,702	\$ 3,393,505

The notes to the financial statement are an integral part of this statement.

CITY OF AUSTIN
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statement presents the financial information for the City.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF AUSTIN
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

CITY OF AUSTIN
NOTES TO FINANCIAL STATEMENT
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The City may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the City. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the City. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the City in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the City submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF AUSTIN
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The City may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the City to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

CITY OF AUSTIN
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of a transfer for payroll being disbursed on December 30, 2019, but not being receipted into the payroll funds until January 1, 2020.

Note 8. Combined Funds

Funds related to payroll were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the City's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the City. It is presented as intended by the City.

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH RESTRICTED	SANITATION	PARK & RECREATION	RAINY DAY FUND	CUMULATIVE CAPITAL IMPROV	CUMULATIVE CAPITAL DEV.
Cash and investments - beginning	\$ 362,939	\$ 73,297	\$ 19,166	\$ -	\$ 73,811	\$ 10,086	\$ 66,699	\$ 5,987	\$ 28,263
Receipts:									
Taxes	698,190	-	-	-	9,485	-	-	-	20,725
Licenses and permits	35,803	-	-	-	-	-	-	-	-
Intergovernmental receipts	73,381	92,431	42,690	92,431	1,043	-	-	9,813	2,279
Charges for services	-	-	-	-	296,656	25	-	-	-
Fines and forfeits	18,833	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	118,252	304	-	-	10,251	19,310	68,245	-	-
Total receipts	944,459	92,735	42,690	92,431	317,435	19,335	68,245	9,813	23,004
Disbursements:									
Personal services	639,297	92,001	-	-	224,659	5,352	-	-	-
Supplies	96,328	11,580	-	-	11,950	2,264	51,528	-	-
Other services and charges	222,021	23,123	30,999	-	77,769	7,139	-	9,244	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	3,457	554	-	-	-	-	-	-	33,000
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	961,103	127,258	30,999	-	314,378	14,755	51,528	9,244	33,000
Excess (deficiency) of receipts over disbursements	(16,644)	(34,523)	11,691	92,431	3,057	4,580	16,717	569	(9,996)
Cash and investments - ending	\$ 346,295	\$ 38,774	\$ 30,857	\$ 92,431	\$ 76,868	\$ 14,666	\$ 83,416	\$ 6,556	\$ 18,267

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TIF BOND & INTEREST	TIF	POLICE PENSION	CARES ACT TEMP TAKER REQUEST 2	CARES ACT SUPPLES REQUEST 3	CARES PS PAYROLL REQUEST #6	CARES PS PAYROLL REQUEST #5	CARES PS PAYROLL REQUEST #7	POLICE ACTIVITY FUND
Cash and investments - beginning	\$ 71,792	\$ 473,234	\$ 8,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,074
Receipts:									
Taxes	-	598,005	49,765	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,473	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	475,000	-	-	-	-	-	-	522
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	6,748	-	-	-	-	-	-	-
Total receipts	-	1,079,753	55,238	-	-	-	-	-	522
Disbursements:									
Personal services	-	-	24,640	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	3,509
Other services and charges	-	9,977	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	241,926	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	167,188	-	-	-	-	-	-	-
Total disbursements	-	419,091	24,640	-	-	-	-	-	3,509
Excess (deficiency) of receipts over disbursements	-	660,662	30,598	-	-	-	-	-	(2,987)
Cash and investments - ending	\$ 71,792	\$ 1,133,896	\$ 39,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,087

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DONATIONS	LOCAL LAW ENFORCEMENT	GRANT	PLANNING GRANT/STRM WAT	CROSSING GUARD	MANAUGH PARK	TIF DEBT SERVICE	CHRISTIE ESTATE/MANAUGH	PILOA
Cash and investments - beginning	\$ 3,500	\$ 103	\$ 816	\$ 3,400	\$ 4,975	\$ 2,384	\$ 441,210	\$ 39,011	\$ 19,668
Receipts:									
Taxes	-	-	-	-	-	-	-	-	42,400
Licenses and permits	-	1,480	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	484	-	-	-	300	-	-	-
Fines and forfeits	-	5,750	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	10,978	540	-	-	-	-	-	118	-
Total receipts	10,978	8,254	-	-	-	300	-	118	42,400
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	6,981	-	-	4,975	-	-	-	-
Other services and charges	5,545	-	-	-	-	75	-	1,933	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	21,480
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	8,434	-	-	-	-	-	-	-	-
Total disbursements	13,979	6,981	-	-	4,975	75	-	1,933	21,480
Excess (deficiency) of receipts over disbursements	(3,001)	1,273	-	-	(4,975)	225	-	(1,815)	20,920
Cash and investments - ending	\$ 499	\$ 1,376	\$ 816	\$ 3,400	\$ -	\$ 2,609	\$ 441,210	\$ 37,196	\$ 40,588

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	AUSTIN RENTAL PROPERTY	LEVY EXCESS FUND	LIT PUBLIC SAFETY FUND	DONATIONS POLICE DEPARTMENT	DONATIONS POLICE RESERVES	DONATIONS POLICE RESERVE AWARDS BANQUET	USDA POLICE CRUISER GRANT	RAILROAD GRADE CROSSING GRANT	COMMUNITY CROSSINGS GRANT
Cash and investments - beginning	\$ 1,134	\$ 5	\$ 145,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	234,701	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	58,057	1,999	1,104	145	21,253	-	-
Total receipts	-	-	292,758	1,999	1,104	145	21,253	-	-
Disbursements:									
Personal services	-	-	98,649	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	73,135	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	74,397	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	246,181	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	46,577	1,999	1,104	145	21,253	-	-
Cash and investments - ending	\$ 1,134	\$ 5	\$ 191,678	\$ 1,999	\$ 1,104	\$ 145	\$ 21,253	\$ -	\$ -

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LOCAL ROAD & BRIDGE MATCHING GRANT	BLIGHT ELIMINATION GRANT ROUND 3	BLIGHT ELIMINATION GRANT	PAYROLL - NET	PAYROLL 941	PAYROLL IDOR (STATE & COUNTY)	PAYROLL CIVIL PERF/INPRS	PAYROLL POLICE PERF/INPRS	PAYROLL - AFLAC
Cash and investments - beginning	\$ 17,566	\$ 21,350	\$ 10,070	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ 14
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	33,445	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	806,969	238,144	62,521	103,794	79,411	10,372
Total receipts	-	33,445	-	806,969	238,144	62,521	103,794	79,411	10,372
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	41,845	6,500	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	819,277	241,422	62,521	105,092	80,859	10,300
Total disbursements	-	41,845	6,500	819,277	241,422	62,521	105,092	80,859	10,300
Excess (deficiency) of receipts over disbursements	-	(8,400)	(6,500)	(12,308)	(3,278)	-	(1,298)	(1,448)	72
Cash and investments - ending	\$ 17,566	\$ 12,950	\$ 3,570	\$ (12,308)	\$ (3,278)	\$ -	\$ (1,297)	\$ (1,448)	\$ 86

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PAYROLL ALWAYS CARE DENTAL	PAYROLL ANTHEM BCBS	PAYROLL - AVESIS (FIDELITY SEC INS)	PAYROLL - GRANGE LIFE INS	PAYROLL - HSA/EMPLOYEE PD 125	PAYROLL - LIBERTY NATIONAL	PAYROLL CHILD SUPPORT	PAYROLL - 457 PLAN HOOSIER START	PAYROLL - JOSEPH M BLACK
Cash and investments - beginning	\$ 344	\$ 1,762	\$ 78	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,062	20,388	895	3,020	420	3,628	7,109	16,397	1,793
Total receipts	4,062	20,388	895	3,020	420	3,628	7,109	16,397	1,793
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	4,387	22,086	964	3,020	400	3,626	7,239	16,680	1,836
Total disbursements	4,387	22,086	964	3,020	400	3,626	7,239	16,680	1,836
Excess (deficiency) of receipts over disbursements	(325)	(1,698)	(69)	-	20	2	(130)	(283)	(43)
Cash and investments - ending	\$ 19	\$ 64	\$ 9	\$ -	\$ 25	\$ 2	\$ (130)	\$ (283)	\$ (43)

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PAYROLL FUND	CASH OPERATING SEWER	SEWER SINKING	SEWER PROJECT	IMPROVEMENT-SEWER	SEWER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 704	\$ 577,877	\$ 88	\$ -	\$ 10,058	\$ 277,744	\$ 2,778,806
Receipts:							
Taxes	-	-	-	-	-	-	1,653,271
Licenses and permits	-	-	-	-	-	-	37,283
Intergovernmental receipts	-	-	-	-	-	-	352,986
Charges for services	-	-	-	-	-	-	297,465
Fines and forfeits	-	-	-	-	-	-	500,105
Utility fees	-	1,577,999	-	-	-	-	1,577,999
Other receipts	26	272,233	275,375	193,894	30,000	-	2,447,755
Total receipts	26	1,850,232	275,375	193,894	30,000	-	6,866,864
Disbursements:							
Personal services	-	371,627	-	-	-	-	1,456,225
Supplies	-	-	-	-	-	-	189,115
Other services and charges	-	67,803	-	-	-	-	577,108
Debt service - principal and interest	-	-	275,375	-	-	-	275,375
Capital outlay	-	272,612	-	78,081	-	-	725,507
Utility operating expenses	-	303,878	-	-	-	-	303,878
Other disbursements	29	1,086,412	-	-	-	-	2,641,772
Total disbursements	29	2,102,332	275,375	78,081	-	-	6,168,980
Excess (deficiency) of receipts over disbursements	(3)	(252,100)	-	115,813	30,000	-	697,884
Cash and investments - ending	\$ 701	\$ 325,777	\$ 88	\$ 115,813	\$ 40,058	\$ 277,744	\$ 3,476,690

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH RESTRICTED	SANITATION	PARK & RECREATION	RAINY DAY FUND	CUMULATIVE CAPITAL IMPROV	CUMULATIVE CAPITAL DEV.
Cash and investments - beginning	\$ 346,295	\$ 38,774	\$ 30,857	\$ 92,431	\$ 76,868	\$ 14,666	\$ 83,416	\$ 6,556	\$ 18,267
Receipts:									
Taxes	738,096	-	-	-	29,370	-	-	-	21,272
Licenses and permits	36,726	-	-	-	-	-	-	-	-
Intergovernmental receipts	78,659	81,519	41,380	81,519	3,508	-	-	9,313	2,541
Charges for services	-	746	-	-	305,690	110	-	-	-
Fines and forfeits	23,778	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	134,588	12,030	-	-	13,101	21,940	104,316	-	-
Total receipts	1,011,847	94,295	41,380	81,519	351,669	22,050	104,316	9,313	23,813
Disbursements:									
Personal services	670,408	62,112	-	-	248,452	6,197	-	-	-
Supplies	99,180	11,355	-	-	15,207	6,124	22,526	-	-
Other services and charges	182,313	21,538	31,004	-	87,433	7,071	-	11,106	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	1,290	4,344	-	-	8,944	-	-	-	31,872
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	113,074	-	-	85,000	-	-
Total disbursements	953,191	99,349	31,004	113,074	360,036	19,392	107,526	11,106	31,872
Excess (deficiency) of receipts over disbursements	58,656	(5,054)	10,376	(31,555)	(8,367)	2,658	(3,210)	(1,793)	(8,059)
Cash and investments - ending	\$ 404,951	\$ 33,720	\$ 41,233	\$ 60,876	\$ 68,501	\$ 17,324	\$ 80,206	\$ 4,763	\$ 10,208

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	TIF BOND & INTEREST	TIF	POLICE PENSION	CARES ACT TEMP TAKER REQUEST 2	CARES ACT SUPPLES REQUEST 3	CARES PS PAYROLL REQUEST #6	CARES PS PAYROLL REQUEST #5	CARES PS PAYROLL REQUEST #7	POLICE ACTIVITY FUND
Cash and investments - beginning	\$ 71,792	\$ 1,133,896	\$ 39,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,087
Receipts:									
Taxes	-	576,762	51,123	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,107	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	1
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	23,890	-	5,831	4,200	108,095	6,563	8,784	-
Total receipts	-	600,652	57,230	5,831	4,200	108,095	6,563	8,784	1
Disbursements:									
Personal services	-	-	51,098	5,831	-	108,095	6,563	8,784	-
Supplies	-	-	-	-	4,200	-	-	-	1,000
Other services and charges	-	6,420	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	360,287	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	167,431	-	-	-	-	-	-	-
Total disbursements	-	534,138	51,098	5,831	4,200	108,095	6,563	8,784	1,000
Excess (deficiency) of receipts over disbursements	-	66,514	6,132	-	-	-	-	-	(999)
Cash and investments - ending	\$ 71,792	\$ 1,200,410	\$ 45,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,088

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DONATIONS	LOCAL LAW ENFORCEMENT	GRANT	PLANNING GRANT/STRM WAT	CROSSING GUARD	MANAUGH PARK	TIF DEBT SERVICE	CHRISTIE ESTATE/MANAUGH	PILOA
Cash and investments - beginning	\$ 499	\$ 1,376	\$ 816	\$ 3,400	\$ -	\$ 2,609	\$ 441,210	\$ 37,196	\$ 40,588
Receipts:									
Taxes	-	-	-	-	-	-	-	-	42,400
Licenses and permits	-	2,690	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	693	-	-	-	300	-	-	-
Fines and forfeits	-	1,650	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	975	-	-	-	-	-	10	-
Total receipts	-	6,008	-	-	-	300	-	10	42,400
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	2,619	-	-	-	55	-	-	-
Other services and charges	-	-	-	-	-	25	-	4,827	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	9,854
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	499	-	-	-	-	-	-	-	21,810
Total disbursements	499	2,619	-	-	-	80	-	4,827	31,664
Excess (deficiency) of receipts over disbursements	(499)	3,389	-	-	-	220	-	(4,817)	10,736
Cash and investments - ending	\$ -	\$ 4,765	\$ 816	\$ 3,400	\$ -	\$ 2,829	\$ 441,210	\$ 32,379	\$ 51,324

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	AUSTIN RENTAL PROPERTY	LEVY EXCESS FUND	LIT PUBLIC SAFETY FUND	DONATIONS POLICE DEPARTMENT	DONATIONS POLICE RESERVES	DONATIONS POLICE RESERVE AWARDS BANQUET	USDA POLICE CRUISER GRANT	RAILROAD GRADE CROSSING GRANT	COMMUNITY CROSSINGS GRANT
Cash and investments - beginning	\$ 1,134	\$ 5	\$ 191,678	\$ 1,999	\$ 1,104	\$ 145	\$ 21,253	\$ -	\$ -
Receipts:									
Taxes	-	-	251,599	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	50,000	12,750	634,592
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	140,969	300	1,060	-	-	-	215,640
Total receipts	-	-	392,568	300	1,060	-	50,000	12,750	850,232
Disbursements:									
Personal services	-	-	209,508	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	80,216	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	107,536	-	-	-	-	12,750	830,916
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	145	71,253	-	19,316
Total disbursements	-	-	397,260	-	-	145	71,253	12,750	850,232
Excess (deficiency) of receipts over disbursements	-	-	(4,692)	300	1,060	(145)	(21,253)	-	-
Cash and investments - ending	\$ 1,134	\$ 5	\$ 186,986	\$ 2,299	\$ 2,164	\$ -	\$ -	\$ -	\$ -

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LOCAL ROAD & BRIDGE MATCHING GRANT	BLIGHT ELIMINATION GRANT ROUND 3	BLIGHT ELIMINATION GRANT	PAYROLL - NET	PAYROLL 941	PAYROLL IDOR (STATE & COUNTY)	PAYROLL CIVIL PERF/INPRS	PAYROLL POLICE PERF/INPRS	PAYROLL - AFLAC
Cash and investments - beginning	\$ 17,566	\$ 12,950	\$ 3,570	\$ (12,308)	\$ (3,278)	\$ -	\$ (1,297)	\$ (1,448)	\$ 86
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	958,156	254,004	68,097	109,636	96,628	9,836
Total receipts	-	-	-	958,156	254,004	68,097	109,636	96,628	9,836
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	17,566	12,950	3,570	945,848	250,726	59,562	108,339	95,118	9,722
Total disbursements	17,566	12,950	3,570	945,848	250,726	59,562	108,339	95,118	9,722
Excess (deficiency) of receipts over disbursements	(17,566)	(12,950)	(3,570)	12,308	3,278	8,535	1,297	1,510	114
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,535	\$ -	\$ 62	\$ 200

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL ALWAYS CARE DENTAL	PAYROLL ANTHEM BCBS	PAYROLL - AVESIS (FIDELITY SEC INS)	PAYROLL - GRANGE LIFE INS	PAYROLL - HSA/EMPLOYEE PD 125	PAYROLL - LIBERTY NATIONAL	PAYROLL CHILD SUPPORT	PAYROLL - 457 PLAN HOOSIER START	PAYROLL - JOSEPH M BLACK
Cash and investments - beginning	\$ 19	\$ 64	\$ 9	\$ -	\$ 25	\$ 2	\$ (130)	\$ (283)	\$ (43)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	5,014	20,032	1,104	2,737	1,325	5,102	6,996	19,570	2,263
Total receipts	5,014	20,032	1,104	2,737	1,325	5,102	6,996	19,570	2,263
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	5,019	20,025	1,000	2,695	1,325	5,099	6,866	19,287	2,220
Total disbursements	5,019	20,025	1,000	2,695	1,325	5,099	6,866	19,287	2,220
Excess (deficiency) of receipts over disbursements	(5)	7	104	42	-	3	130	283	43
Cash and investments - ending	\$ 14	\$ 71	\$ 113	\$ 42	\$ 25	\$ 5	\$ -	\$ -	\$ -

CITY OF AUSTIN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL FUND	CASH OPERATING SEWER	SEWER SINKING	SEWER PROJECT	IMPROVEMENT-SEWER	SEWER DEBT RESERVE	Totals
Cash and investments - beginning	\$ 701	\$ 325,777	\$ 88	\$ 115,813	\$ 40,058	\$ 277,744	\$ 3,476,690
Receipts:							
Taxes	-	-	-	-	-	-	1,710,622
Licenses and permits	-	-	-	-	-	-	39,416
Intergovernmental receipts	-	-	-	-	-	-	1,001,888
Charges for services	-	-	-	-	-	-	307,539
Fines and forfeits	-	-	-	-	-	-	25,429
Utility fees	-	1,508,661	-	-	-	-	1,508,661
Other receipts	3	167,380	272,775	559,012	30,000	-	3,391,962
Total receipts	3	1,676,041	272,775	559,012	30,000	-	7,985,517
Disbursements:							
Personal services	-	358,792	-	-	-	-	1,735,840
Supplies	-	-	-	-	-	-	162,266
Other services and charges	-	64,952	-	-	-	-	496,905
Debt service - principal and interest	-	-	272,775	-	-	-	272,775
Capital outlay	-	54,518	-	674,825	-	-	2,097,136
Utility operating expenses	-	349,426	-	-	-	-	349,426
Other disbursements	260	908,629	-	-	-	-	2,954,354
Total disbursements	260	1,736,317	272,775	674,825	-	-	8,068,702
Excess (deficiency) of receipts over disbursements	(257)	(60,276)	-	(115,813)	30,000	-	(83,185)
Cash and investments - ending	\$ 444	\$ 265,501	\$ 88	\$ -	\$ 70,058	\$ 277,744	\$ 3,393,505

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CITY OF AUSTIN
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 97,348	\$ 48,841
Wastewater	<u>58,135</u>	<u>187,941</u>
Totals	<u>\$ 155,483</u>	<u>\$ 236,782</u>

CITY OF AUSTIN
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Wastewater:				
U.S. Bancorp Government Leasing and Finance Inc.	Wastewater Belt Filter Press	\$ 47,203	2/15/2020	11/15/2029
Total of annual lease payments		<u>\$ 47,203</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
Notes and loans payable	2018 International 7400 Packer		\$ 114,058	\$ 31,872
Notes and loans payable	Austin Redev. project 2015 contract no. 1		861,652	121,081
Notes and loans payable	Austin Redev. project 2015 contract no. 2		<u>43,760</u>	<u>3,598</u>
Total governmental activities			<u>1,019,470</u>	<u>156,551</u>
Wastewater:				
Revenue bonds	Sewage Refunding Revenue Bonds		<u>4,580,000</u>	<u>271,475</u>
Totals			<u>\$ 5,599,470</u>	<u>\$ 428,026</u>

CITY OF AUSTIN
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 987,380
Infrastructure	1,109,784
Buildings	826,532
Improvements other than buildings	120,365
Machinery, equipment, and vehicles	<u>1,023,172</u>
Total governmental activities	<u>4,067,233</u>
Wastewater:	
Land	97,578
Infrastructure	747,400
Buildings	1,166,253
Improvements other than buildings	16,328,675
Machinery, equipment, and vehicles	<u>717,213</u>
Total Wastewater	<u>19,057,119</u>
Total capital assets	<u>\$ 23,124,352</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.